

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Davis Industrial Barn and Roof Paint
 CATEGORY: Barn and Roof Paint
 COLOR: Red
 NUMBER: 875
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Venetian Red	600	21.9	.045	\$27.00
China Clay	198	9.1	.009	1.78
VEHICLE:				
Raw Linseed Oil	504	65.0	.130	65.52
Mineral Spirits	28	4.4	.014	.39
Japan Drier	60	8.2	.056	3.36
Soap Solution	7	.8	.002	.01
Calculated Yield	1397	109.4		\$95.06
Manufacturing Loss 2%		2.4		
Actual Yield		107.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$.89
Direct labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Bulk cost per gallon	Not known
Complete Package cost per gallon	Not known
Factory cost in package per gallon	Not known

PRICES:

(A) Company owned or controlled outlet	\$1.58 gal.
(B) Independent wholesaler	1.49 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.75½ gal.
(E) To other (Painters, Industrial, etc.)	1.95 gal.

Actual prices are highest charged -- average prices will closely approximate (A)